

**School Corporation Expenditures by HB 1006 Expenditure Categories  
Biannual Financial Report Data**

**River Forest Community Sch Corp (4590)**

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
<b>Student Academic Achievement</b>								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$0	\$0	\$250,979	n/a	n/a	n/a
	11100 Regular Programs; Elementary	\$2,269,308	\$2,275,075	\$2,245,037	\$2,435,457	7%	7%	8%
	11200 Regular Programs; Middle/Junior High	\$471,171	\$14,381	\$10,202	\$7,687	-98%	-47%	-25%
	11300 Regular Programs; High School	\$1,365,361	\$1,534,149	\$1,540,251	\$1,891,898	39%	23%	23%
	11920 Other Regular Programs; Project 4R	\$150	\$0	\$0	\$0	-100%	n/a	n/a
	12100 2007 Account Code - Gifted and Talented	\$14,332	\$16,059	\$17,321	\$7,570	-47%	-53%	-56%
	12110 Gifted And Talented; Gifted and Talented	\$0	\$0	\$0	\$32,019	n/a	n/a	n/a
	12210 Mental Disabilities; Mild Mental Disabilities	\$3,138	\$5,277	\$3,875	\$2,526	-19%	-52%	-35%
	12230 Mental Disabilities; Severe Mental Disabilities	\$210	\$0	\$0	\$0	-100%	n/a	n/a
	12310 Physical Impairment; Orthopedic Impairment	\$72,468	\$40,186	\$42,080	\$52,947	-27%	32%	26%
	12350 Physical Impairment; Homebound	\$6,877	\$17,195	\$16,459	\$14,444	110%	-16%	-12%
	12520 Culturally Different; Compensatory	\$68,977	\$0	\$0	\$32,593	-53%	n/a	n/a
	12610 2007 Account Code - Special Programs ; Learning Disability ; All Others	\$18,959	\$32,918	\$21,973	\$10,670	-44%	-68%	-51%
	12610 Learning Disability	\$0	\$0	\$0	\$16,440	n/a	n/a	n/a
	12710 Equal Opportunity At Risk	\$46,611	\$36,925	\$71,710	\$97,056	108%	163%	35%
	12900 Other Special Programs	\$53,234	\$43,039	\$20,069	\$73,548	38%	71%	266%
	14100 Summer School Programs; Elementary	\$6,534	\$27,493	\$39,131	\$48,360	> 500%	76%	24%
	14200 Summer School Programs; Middle/Junior High School	\$6,050	\$4,911	\$7,051	\$10,663	76%	117%	51%
	14300 Summer School Programs; High School	\$5,022	\$8,246	\$8,810	\$21,248	323%	158%	141%
	15100 Enrichment Programs; Non-Credit	\$1,013	\$0	\$0	\$0	-100%	n/a	n/a
	16100 Remediation Testing	\$56,172	\$43,615	\$60,175	\$34,626	-38%	-21%	-42%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$10,214	\$0	\$6,882	\$2,325	-77%	n/a	-66%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$19,972	\$24,546	\$21,764	\$4,220	-79%	-83%	-81%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$648,423	\$756,516	\$726,765	\$883,515	36%	17%	22%
	22210 Library/Media Services; Service Area Direction	\$11,350	\$0	\$0	\$0	-100%	n/a	n/a
	22220 Library/Media Services; School Library	\$197,892	\$174,483	\$148,879	\$151,923	-23%	-13%	2%
	22230 Library/Media Services; Audiovisual	\$2,470	\$5,283	\$5,556	\$5,126	108%	-3%	-8%
	22240 Library/Media Services; Educational Television	\$96	\$0	\$0	\$0	-100%	n/a	n/a
	22250 Library/Media Services; Computer Assisted Instruction Services	\$102,937	\$8,047	\$7,452	\$6,918	-93%	-14%	-7%
	22290 Library/Media Services; Other Educational Media Services	\$5,396	\$5,073	\$2,762	\$8,054	49%	59%	192%
	24100 Office of The Principal	\$424,251	\$535,011	\$609,444	\$731,229	72%	37%	20%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$107,252	\$137,663	\$79,495	\$144,142	34%	5%	81%
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$0	\$0	\$0	\$2,293	n/a	n/a	n/a
	26497 2007 Account Code - Teachers Retirement Fund	\$185,037	\$274,048	\$280,862	\$228,081	23%	-17%	-19%
<b>Student Academic Achievement Total</b>		<b>\$6,180,878</b>	<b>\$6,020,138</b>	<b>\$5,994,004</b>	<b>\$7,208,556</b>	<b>17%</b>	<b>20%</b>	<b>20%</b>
<b>Student Instructional Support</b>								
	21130 Attendance and Social Work Services; Social Work Services	\$11,096	\$0	\$0	\$0	-100%	n/a	n/a
	21140 Attendance and Social Work Services; Pupil Accounting	\$10,940	\$20,942	\$11,770	\$18,490	69%	-12%	57%
	21220 Guidance Services; Counseling Services	\$133,110	\$103,435	\$152,475	\$197,600	48%	91%	30%
	21250 Guidance Services; Records Maintenance	\$115	\$778	\$0	\$721	> 500%	-7%	n/a
	21310 Health Services; Service Area Direction	\$2,356	\$0	\$0	\$0	-100%	n/a	n/a
	21320 Health Services; Medical Services	\$7,548	\$4,960	\$4,870	\$5,756	-24%	16%	18%
	21340 Health Services; Nurse Services	\$66,545	\$70,933	\$71,466	\$102,359	54%	44%	43%
	21420 Psychological Testing	\$11,523	\$5,793	\$4,479	\$11,921	3%	106%	166%
	22110 Improvement of Instruction; Service Area Direction	\$0	\$0	\$0	\$42,511	n/a	n/a	n/a
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$14,298	\$49,939	\$67,805	\$60,473	323%	21%	-11%
	22130 Improvement of Instruction; Instructional Staff Training	\$11,251	\$26,212	\$21,111	\$11,798	5%	-55%	-44%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$25,827	\$0	\$0	\$0	-100%	n/a	n/a
	22360 Instruction, Related Technology; Network Support	\$0	\$0	\$0	\$118,123	n/a	n/a	n/a
	23110 Board of Education; Service Area Direction	\$10,203	\$22,554	\$29,404	\$40,279	295%	79%	37%
	23190 Board of Education; Other Governing Body Services	\$2,231	\$2,009	\$374	\$448	-80%	-78%	20%
	23210 Executive Administration; Office of The Superintendent	\$177,893	\$222,735	\$257,385	\$309,716	74%	39%	20%
	23290 Executive Administration; Other Executive Administration Services	\$19,287	\$0	\$0	\$4,500	-77%	n/a	n/a
	24900 Other Support Services, School Administration	\$83,972	\$69,321	\$64,040	\$78,750	-6%	14%	23%
	26710 2007 Account Code - Technology Support and Maintenance	\$0	\$157,207	\$175,195	\$140,166	n/a	-11%	-20%
<b>Student Instructional Support Total</b>		<b>\$588,194</b>	<b>\$756,820</b>	<b>\$860,374</b>	<b>\$1,143,610</b>	<b>94%</b>	<b>51%</b>	<b>33%</b>

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<b>Overhead and Operational</b>								
	23150 Board of Education; Legal Services	\$48,471	\$15,749	\$15,708	\$19,154	-60%	22%	22%
	23160 Board of Education; Promotion Expenses	\$2,881	\$1,198	\$2,197	\$3,197	11%	167%	46%
	23230 Executive Administration; Staff Relations and Negotiations	\$0	\$5,975	\$8,368	\$9,054	n/a	52%	8%
	25130 Fiscal Services; Budgeting	\$31,145	\$42,993	\$45,545	\$54,144	74%	26%	19%
	25140 Fiscal Services; Receiving and Disbursing Funds	\$27,119	\$299,647	\$4,361	\$3,802	-86%	-99%	-13%
	25150 Fiscal Services; Payroll Services	\$20,492	\$28,869	\$31,476	\$38,020	86%	32%	21%
	25160 Fiscal Services; Financial Accounting	\$13,773	\$9,267	\$9,358	\$10,134	-26%	9%	8%
	25191 Other Fiscal Services; Refund of Revenue	\$0	\$0	\$2,042	\$1,617	n/a	n/a	-21%
	25195 Other Fiscal Services; Bank Account Service Charge	\$387	\$40	\$60	\$30	-92%	-25%	-50%
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$28,041	\$45,402	\$50,693	\$65,004	132%	43%	28%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$911,842	\$1,110,824	\$1,341,747	\$1,977,168	117%	78%	47%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$4,396	\$43,040	\$1,679	\$18,913	330%	-56%	> 500%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$42,095	\$16,431	\$12,381	\$39,121	-7%	138%	216%
	26499 2007 Account Code - Other	\$79,141	\$109,868	\$117,048	\$50,093	-37%	-54%	-57%
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$9,441	\$12,942	\$13,803	\$19,428	106%	50%	41%
	26700 Operation and Maintenance of Plant Services; Insurance	\$80,039	\$148,892	\$100,280	\$65,696	-18%	-56%	-34%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$108,271	\$101,913	\$109,407	\$144,664	34%	42%	32%
	27010 Student Transportation; Service Area Direction	\$45,995	\$61,051	\$70,262	\$79,385	73%	30%	13%
	27100 Student Transportation; Vehicle Operation	\$125,351	\$152,092	\$149,931	\$180,825	44%	19%	21%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$96,291	\$110,454	\$102,657	\$131,365	36%	19%	28%
	27400 Student Transportation; Purchase of School Buses	\$69,285	\$60,103	\$80,969	\$0	-100%	-100%	-100%
	27500 Student Transportation; Insurance on Buses	\$13,524	\$14,913	\$2,620	\$8,839	-35%	-41%	237%
	27900 Student Transportation; Other Student Transportation Services	\$1,848	\$84,536	\$44,358	\$43,852	> 500%	-48%	-1%
	31100 Food Services Operations; Service Area Direction	\$35,262	\$41,241	\$41,677	\$53,750	52%	30%	29%
	31200 Food Services Operations; Food Preparation and Dispensing	\$149,097	\$193,092	\$214,457	\$281,448	89%	46%	31%
	31400 Food Services Operations; Food Purchases	\$214,634	\$326,792	\$403,787	\$342,039	59%	5%	-15%
	31900 Other Food Services	\$21,009	\$37,557	\$27,291	\$24,176	15%	-36%	-11%
	33100 Community Service Operations; Direction of Community Services	\$0	\$0	\$0	\$1,665	n/a	n/a	n/a
	33200 Community Recreation	\$5,058	\$3,947	\$3,790	\$3,480	-31%	-12%	-8%
	33300 Civic Services	\$0	\$78	\$2,011	\$0	n/a	-100%	-100%
	33400 Athletic Coaches	\$5,196	\$155,167	\$213,589	\$244,575	> 500%	58%	15%
	33990 Other Community Services; Other	\$39,962	\$26,124	\$27,090	\$30,608	-23%	17%	13%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$10,875	\$58,993	\$65,386	\$63,763	486%	8%	-2%
<b>Overhead and Operational Total</b>		<b>\$2,240,917</b>	<b>\$3,319,192</b>	<b>\$3,316,028</b>	<b>\$4,009,008</b>	<b>79%</b>	<b>21%</b>	<b>21%</b>
<b>Nonoperational</b>								
	25350 2007 Account Code - Building Acquisition, Construction and Improvement	\$129,852	\$0	\$0	\$0	-100%	n/a	n/a
	40100 Facilities Acquisition and Construction; Service Area Direction	\$100	\$0	\$0	\$0	-100%	n/a	n/a
	43000 Facilities Acquisition and Construction; Professional Services	\$0	\$31,259	\$0	\$0	n/a	-100%	n/a
	45100 Building Acquisition, Construction and Improvements	\$0	\$3,821,968	\$10,694,958	\$3,837,405	n/a	0%	-64%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$570	\$0	\$0	\$0	-100%	n/a	n/a
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$89,415	\$82,608	\$16,638	\$109,331	22%	32%	> 500%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$4,225	\$25,263	\$0	\$0	-100%	-100%	n/a
	51100 Debt Services; Principal on Debt; Bonds	\$0	\$40,439	\$49,815	\$48,824	n/a	21%	-2%
	51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Debt	\$0	\$33,452	\$43,941	\$0	n/a	-100%	-100%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$344,941	\$341,903	\$340,731	\$177,000	-49%	-48%	-48%
	53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$0	\$0	\$24,636	n/a	n/a	n/a
	54100 2007 Account Code - Veterans' Memorial Fund	\$0	\$6,766	\$72,810	\$24,133	n/a	257%	-67%
	54100 Veterans' Memorial Fund; Principal	\$0	\$0	\$0	\$20,481	n/a	n/a	n/a
	54150 Veterans' Memorial Fund; Interest	\$0	\$0	\$0	\$3,448	n/a	n/a	n/a
	54200 2007 Account Code - Common School Fund	\$227,781	\$71,410	\$207,829	\$86,170	-62%	21%	-59%
	54200 Common School Fund; Principal	\$0	\$0	\$0	\$327,772	n/a	n/a	n/a
	54250 Common School Fund; Interest	\$0	\$0	\$0	\$723,532	n/a	n/a	n/a
	59100 Other Debt Services Obligations; Registrars Fee	\$0	\$0	\$0	\$2,364	n/a	n/a	n/a
<b>Nonoperational Total</b>		<b>\$796,884</b>	<b>\$4,455,067</b>	<b>\$11,426,722</b>	<b>\$5,385,096</b>	<b>&gt; 500%</b>	<b>21%</b>	<b>-53%</b>
<b>prorated</b>								
	26491 2007 Account Code - PERF	\$94,811	\$112,426	\$112,429	\$96,908	2%	-14%	-14%

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	26492 2007 Account Code - Social Security	\$472,776	\$463,398	\$480,260	\$240,613	-49%	-48%	-50%
	26493 2007 Account Code - Workmen's Compensation	\$22,525	\$24,221	\$31,649	\$0	-100%	-100%	-100%
	26494 2007 Account Code - Group Insurance	\$837,664	\$1,520,900	\$1,464,899	\$753,835	-10%	-50%	-49%
	26496 2007 Account Code - Unemployment Compensation	\$505	\$10,150	\$15,394	\$347	-31%	-97%	-98%
<b>prorated Total</b>		<b>\$1,428,280</b>	<b>\$2,131,095</b>	<b>\$2,104,630</b>	<b>\$1,091,703</b>	<b>-24%</b>	<b>-49%</b>	<b>-48%</b>
<b>Not Categorized</b>								
	39000 2007 Account Code - Support Services ; Operation of Noninstructional Services ; Other Community Services	\$6,967	\$0	\$0	\$0	-100%	n/a	n/a
<b>Not Categorized Total</b>		<b>\$6,967</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>-100%</b>	<b>n/a</b>	<b>n/a</b>

1006 Category	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase	FY98 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp	FY08 % of Total Exp
Student Academic Achievement	\$7,230,618	\$7,529,047	\$7,443,690	\$7,937,560	10%	5%	7%	64.3%	45.1%	31.4%	42.1%
Student Instructional Support	\$701,242	\$925,528	\$1,052,452	\$1,257,478	79%	36%	19%	6.2%	5.5%	4.4%	6.7%
Overhead and Operational	\$2,506,409	\$3,772,671	\$3,778,895	\$4,257,838	70%	13%	13%	22.3%	22.6%	15.9%	22.6%
Nonoperational	\$796,884	\$4,455,067	\$11,426,722	\$5,385,096	> 500%	21%	-53%	7.1%	26.7%	48.2%	28.6%
Not Categorized	\$6,967	\$0	\$0	\$0	-100%	n/a	n/a				
<b>Grand Total</b>	<b>\$11,242,119</b>	<b>\$16,682,312</b>	<b>\$23,701,759</b>	<b>\$18,837,973</b>	<b>68%</b>	<b>13%</b>	<b>-21%</b>				

	FY1998	FY2006	FY2007	FY2008
<b>Student Instructional Expenditures (Academic Achievement plus Support)</b>	<b>70.6%</b>	<b>50.7%</b>	<b>35.8%</b>	<b>48.8%</b>